

Docket No.: 1422-0635PUS1  
(PATENT)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

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In re Patent Application of:  
Masayoshi HANDA et al.

Application No.: 10/501,507

Confirmation No.: 8270

Filed: July 15, 2004

Art Unit: 1796

For: PROCESS FOR PRODUCING WATER-  
ABSORBING RESIN

Examiner: M. Bernshteyn

**RESPONSE TO FINAL ACTION UNDER 37 C.F.R. 1.116**

MS AF  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated May 2, 2008, the following Remarks/Arguments, which begin on page 2 of this paper, are respectfully submitted.